



Order Filed on September 26,  
2017 by Clerk, U.S. Bankruptcy  
Court - District of New Jersey

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY	
FORMAN HOLT 66 Route 17 North, First Floor Paramus, NJ 07652 Telephone: (201) 845-1000 Facsimile: (201) 665-6650 Attorneys for Charles M. Forman, Chapter 7 Trustee Kim R. Lynch (KL-5866) <a href="mailto:klynch@formanlaw.com">klynch@formanlaw.com</a>	
In Re:	Chapter 7 Case No. 10-28457 (SLM) Jointly Administered
WRS HOLDINGS, LLC; <u>et al</u> <sup>1</sup> ,  Debtors.	Hearing Date: September 26, 2017 Hearing Time: 10:00 a.m.

**ORDER (I) RECLASSIFYING CLAIM NO. 188-1; (II) DISALLOWING  
CLAIM NO. 189-1; AND (III) MODIFYING AND RECLASSIFYING CLAIM  
NO. 190-1 FILED BY THE S.C. DEPARTMENT OF REVENUE IN THE  
CASE OF WRS HOLDINGS, LLC**

The relief set forth on the following page, numbered two (2) is hereby **ORDERED**.

**DATED: September 26, 2017**

**Honorable Stacy L. Meisel**  
**United States Bankruptcy Judge**

<sup>1</sup> The Debtors in these jointly administered chapter 7 cases are WRS Holdings, LLC, Case No. 10-28457 (DHS); WRS, LLC, Case No. 10-28461 (DHS); Woods Restoration Services, LLC, Case No. 10-28465 (DHS); Woods Restoration Services of South Carolina, LLC, Case No. 10-28471; Woods Restoration Services of Montclair, New Jersey, LLC, Case No. 10-28474 (DHS); Environmental Remediation Concepts, LLC, Case No. 10-28476 (DHS); and WRS, Inc., Case No. 10-28478 (DHS).

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Debtor: WRS HOLDINGS, LLC; et al<sup>1</sup>

Case No. 10-28457 (SLM)

Caption: Order (i) Reclassifying Claim No. 188-1; (ii) Disallowing Claim No. 189-1; and  
(iii) Modifying and Reclassifying Claim No. 190-1 filed by the S.C. Department  
of Revenue in the Debtors' Cases

**THIS MATTER** having been brought before this Court upon the motion (the "Motion") of Charles M. Forman, chapter 7 trustee of WRS Holdings, LLC, WRS, LLC, Woods Restoration Services, LLC, Woods Restoration Services of South Carolina, LLC, Woods Restoration Services of Montclair, New Jersey, LLC, Environmental Remediation Concepts, LLC, and WRS, Inc., (collectively, the "Debtors"), through his attorneys, Forman Holt for the entry of an Order pursuant to 11 U.S.C. §502(a) and Rule 3007 of the Federal Rules of Bankruptcy Procedure (i) Reclassifying Claim No. 188-1; (ii) Disallowing Claim No. 189-1; and (iii) Modifying and Reclassifying Claim No. 190-1 filed by the S.C. Department of Revenue in the chapter 7 case of WRS Holdings, LLC (10-28457)Debtors' cases; and the Court having reviewed the pleadings filed and considered the opposition, if any, and good and sufficient notice having been given; and for good cause shown; it is hereby

**ORDERED** that Claim No. 188-1 filed by the S.C. Department of Revenue in the chapter 7 case of WRS Holdings, LLC be and hereby is reclassified to reflect a priority tax claim under 11 U.S.C. §507(a) in the amount of \$2,895.97 and a claim for penalties under 11 U.S. §726(a)(4) in the amount of \$2,048.31; and it further

**ORDERED** that Claim No. 189-1 filed by the S.C. Department of Revenue in the chapter 7 case of WRS Holdings, LLC be and hereby is disallowed; and it is further

**ORDERED** that Claim No. 190-1 be and hereby is modified and reclassified to reflect a priority tax claim under 11 U.S.C. §507(a)(8) in the amount of \$4,649.98 and a claim for penalties under 11 U.S.C. §726(a)(4) in the amount of \$3,196.59.

## Imaged Certificate of Notice Page 3 of 4

United States Bankruptcy Court  
District of New JerseyIn re:  
WRS Holdings, LLC  
DebtorCase No. 10-28457-SLM  
Chapter 7**CERTIFICATE OF NOTICE**

District/off: 0312-2

User: admin  
Form ID: pdf903Page 1 of 2  
Total Noticed: 1

Date Rcvd: Sep 26, 2017

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on  
Sep 28, 2017.

db +WRS Holdings, LLC, c/o WRS, LLC, 22 Riverview Drive, Suite 101, Wayne, NJ 07470-3115

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.  
NONE. TOTAL: 0

\*\*\*\*\* BYPASSED RECIPIENTS \*\*\*\*\*

NONE.

TOTAL: 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.  
USPS regulations require that automation-compatible mail display the correct ZIP.

Transmission times for electronic delivery are Eastern Time zone.

**I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.****Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.**

Date: Sep 28, 2017

Signature: /s/Joseph Speetjens**CM/ECF NOTICE OF ELECTRONIC FILING**The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email)  
system on September 26, 2017 at the address(es) listed below:Adam D. Greenberg on behalf of Creditor Raynor Electric, Inc. agreenberg@hgllclaw.com,  
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District/off: 0312-2

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Page 2 of 2  
Total Noticed: 1

Date Rcvd: Sep 26, 2017

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system (continued)

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